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From:

Sent: Monday, March 30, 2009 12:06:37 PM

To:

Cc:

Subject: RE: TEFRA Extensions

An officer of the S corporation TMP must sign, not a shareholder. A shareholder of an S corporation has no power to bind the S corporation unless that shareholder also happens to be an officer/manager authorized to bind the corporation under state law. [REDACTED]

The TMP can also sign a Form 2848 power for the partnership related to TEFRA proceedings, [REDACTED]
[REDACTED]